Application No.: 10/804,621

Case No: YAMAP0914US PATENT

CERTIFICATE OF MAILING OR ELECTRONIC TRANSMISSION UNDER 37 CFR 1.8(a)

I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being deposited with the United States Postal Service with sufficient postage for first class mail in an envelope addressed to the Commissioner for Patents address below.

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and Trademark Office to the Attention of Examiner Mark S. Blouin.

/Mark D. Saralino/ Mark D. Saralino

November 24, 2006

Date

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Koichiro HIRABAYASHI et al.

Application No.: 10/804.621

Filing Date: March 19, 2004

For: MAGNETIC RECORDING AND REPRODUCTION APPARATUS.

Examiner: Mark S. Blouin

Art Unit: 2627

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

RESPONSE TO OFFICE ACTION DATED AUGUST 31, 2006

Sir:

Favorable reconsideration of the above-identified application is respectfully requested in view of the following comments.